

the license taxes imposed by this act when due, the sheriff shall have power to levy upon any personal or real estate owned by such person, persons or corporation as provided in other cases where taxes are collected by distraint: *Provided further*, that the sheriff shall not be liable for false arrest or wrongfully levying upon any property under this section unless it shall appear that the sheriff did so maliciously. It shall be the duty of the sheriff to furnish to the judge of the superior court, at each term of court, the names of all persons in his county doing business enumerated in these schedules, specifying those who have paid the tax and those who have failed to pay, and the judge shall thereupon deliver the same to the grand jury and charge them as to their duty thereupon.

Sheriff may levy on property.

Proviso: Sheriff not liable for false arrest or wrongful levy unless malicious.

Lists delivered to judge.

Judge to deliver lists to grand jury and charge them as to duty.

SEC. 90. *Unless prohibited, county may levy same license tax as State.*

In case where a specific license tax is levied for the privilege of carrying on any business, trade or profession, the county may levy the same tax, and no more: *Provided*, no provision to the contrary is made in the section levying the specific license tax.

County may levy same tax as State.

Proviso.

SEC. 91. *Appropriation for Auditor and Treasurer.*

A sum not to exceed twenty-five hundred dollars is hereby appropriated out of any moneys not otherwise appropriated, to be expended by the Treasurer of the State as he may deem best and necessary to secure the prompt and proper collection of taxes and the protection of the Treasury. And a like amount of twenty-five hundred dollars, or so much thereof as may be necessary, is hereby appropriated to be used by the Auditor of State for the proper enforcement of the Machinery Act.

Appropriation for Treasurer, use of same.

Appropriation for Auditor, use of same.

SEC. 92. *License to be exhibited on demand.*

It shall be the duty of every person liable to any license tax under this act to exhibit his license, upon demand of any sheriff, constable, deputy sheriff or justice of the peace of any county in which he may offer to do business or practice the trade or profession for which license is required, and upon failure to do so every such person may be arrested and held to answer the charge; and if after arrest he shall produce his license he shall be discharged upon payment of cost.

Licenses to be exhibited on demand.

Penalty for failure, arrest, discharge.

SEC. 93. It shall be unlawful for any person to carry on or practice any itinerant trade, business or profession for which a license is required under this chapter without having in his actual possession at the time of so carrying on or practicing said trade, business or profession said license or duplicate thereof.

License to be in actual possession.

Neither the State Treasurer nor sheriff shall have authority to issue a duplicate of any license unless expressly authorized to do

Duplicates not issued when not expressly allowed.